



# Oregon

Theodore R. Kulongoski, Governor

Employment Department  
875 Union Street NE  
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## Experience Rating Effective January 1, 2009

Tax rates are based on an employer's "Benefit Ratio". Benefits charged to an account divided by the taxable payroll equals the Benefit Ratio.

**TAXABLE PAYROLL** includes payroll for a maximum of 12 calendar quarters preceding July 1, 2008. The first two quarters an employer is subject are not used in this computation.

**BENEFIT CHARGES** are the benefits paid out and charged to the employer's account. The Benefit Charges used are for the same time period as the taxable payroll.

**BENEFIT RATIOS** of eligible employers in the state are compared. The comparison is divided into groups. Below is a table showing the benefit ratio groupings and the assigned tax rates for 2009. This table was determined in accordance with ORS 657.462.

Benefit Ratio			Tax Rate	Benefit Ratio			Tax Rate
.000000	through	.000009	0.9	.017385	through	.020454	2.7
.000010	through	.001149	1.0	.020455	through	.023962	2.8
.001150	through	.002217	1.1	.023963	through	.028402	2.9
.002218	through	.002802	1.2	.028403	through	.035518	3.0
.002803	through	.003321	1.3	.035519	through	.041631	3.1
.003322	through	.003855	1.4	.041632	through	.054025	3.2
.003856	through	.004505	1.5	.054026	through	.066764	3.4
.004506	through	.005000	1.6	.066765	through	.081148	3.6
.005001	through	.005418	1.7	.081149	through	.095273	3.8
.005419	through	.006186	1.8	.095274	through	.107120	4.0
.006187	through	.006945	1.9	.107121	through	.115084	4.2
.006946	through	.007636	2.0	.115085	through	.124070	4.4
.007637	through	.008691	2.1	.124071	through	.136622	4.6
.008692	through	.009548	2.2	.136623	through	.157780	4.8
.009549	through	.011094	2.3	.157781	through	.181552	5.0
.011095	through	.012848	2.4	.181553	through	.221807	5.2
.012849	through	.014751	2.5	.221808	and over		5.4
.014752	through	.017384	2.6				

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